

**IN THE UNITED STATES DISTRICT COURT
FOR THE MIDDLE DISTRICT, EASTERN
DIVISION AT; MONTGOMERY, ALABAMA**

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DEBRA P. HACKETT, CLK
U.S. DISTRICT COURT
MIDDLE DISTRICT ALA

GENE COGGINS Pro st
1436 COUNTY RD. #299
LANETT, AL 36863
Plaintiff

CASE NO. 3:07-CV-991-MEF

V;

LINDA HARRIS
REVENUE COMMISSIONER FOR
TALLAPOOSA COUNTY
Defendant

**COMPLAINT FOR CONSTITUTIONAL RIGHT
VIOLATIONS, INTENTIONAL FRAUD AND
BREAKING OATH OF OFFICE.**

COMES NOW THE PLAINTIFF, GENE COGGINS WITH THIS FORMAL
COMPLAINT AGAINST THE DEFENDANT, LINDA HARRIS, REVENUE
COMMISSIONER FOR TALLAPOOSA COUNTY, AT DADEVILLE, ALABAMA.
WHEN A RULE OF LAW IS COVERED BY THE GUARANTEED DUE PROCESS OF LAW
AS GIVEN IN THE CONSTITUTION OF THE UNITED STATES, GIVES EVERY CITIZEN
THAT HAS BEEN DENIED ANY PART OF THIS PROCESS, THE RIGHT TO FILE HIS
COMPLAINT IN THE FEDERAL COURT SYSTEM. THERE HAS BEEN NO PRIOR
CASE FILED IN ANY LOCAL STATE COURT, FOR THE STATE LAWS WOULD GIVE
IMMUNITY. UNDER THE FEDERAL LAWS THE CONSTITUTION IS THE

DOMINATING LAW, AND THE 11th AMENDMENT GIVES THIS RIGHT TO SUE ANYONE THAT IS A RESIDENT OF THE SAME STATE..

THE RIGHT FOR EVERY CITIZEN TO BE HEARD AND HAVE THEIR DAY IN COURT, WITH THIS CONCEPT OF "THE DUE PROCESS OF LAW", IS EMBODIED IN THE FIFTH AMENDMENT OF THE CONSTITUTION OF THE UNITED STATES, AND HAS PRESTIGE OVER OTHER RULES OF LAW, THAT CANNOT BE CHANGED OR LEFT OUT BY ANY COURT OR JUDGE. U.S. V: Smith D.C. Iowa 249 App. Supp. 515, 516.. THIS RIGHT TO BE HEARD AND REVIEW THE ANSWER FROM THE OTHER PARTY, WITH BOTH PARTIES AWARE OF THE MATTER PENDING, AND TO ASSERT BEFORE THE APPROPRIATE DECISION MAKING BODY.

THE RIGHT FOR A SPEEDY TRIAL AND TO BE HEARD BY A JURY OF HIS PEERS, IN ANY CIVIL OR CRIMINAL CASE, IS GUARANTEED BY THE CONSTITUTION OF THE UNITED STATES..

JURISDICTION:

THE UNITED STATES CONSTITUTION SET UP DISTRICT COURTS, FOR LOCAL CASES TO BE HEARD IN THE PROPER JURISDICTION AND FEDERAL DISTRICT COURTS FOR TRIALS INVOLVING CONSTITUTIONAL RIGHT AND FEDERAL QUESTIONS AS GIVEN IN RULE 28 U.S.C.A. 81 s/s et seq. WITH ANY CONSTITUTIONAL QUESTION CAN BE APPEALED AT ANY TIME DURING THE PROCESS OF A CASE, ALL THE WAY TO THE SUPREME COURT. THE JURISDICTIONS REQUIREMENTS ARE MET, WHEN THE LEGAL RIGHTS EXIST, WHERE THE COURT HAS COGNIZANCE OF CASES INVOLVING ALL PROPER

PARTIES ARE PRESENT OR REPRESENTED AND THE POINTS TO BE DECIDED IS WITHIN THE POWER OF THE COURT, TO SETTLE ALL ISSUES BETWEEN THE PARTIES, EITHER CIVIL OR CRIMINAL, WHETHER THEY BE ISSUES OF LAW OR FACTS, WITHOUT ANY FORM OF RESTRICTIONS OF ANY KIND ADDED ON. . .

Fed. R. Civil P. 38(a), 48, 59, Crim. P. 23, 33.. United Cemeteries Co. V: Strother, 342, 1155, 119, S. W.2d, 762, 765.. Harrder V: Johnson 147 Kan. 440, 76, P. 2d, 763, 764..

JURISDICTION IS THE POWER INTRODUCED FOR THE PUBLIC GOOD, OR BENEFIT, FOR THE ACCOUNT OF DISPENSING FAIR JUSTICE TO ALL CITIZENS. THE SCOPE, POWER, AND INTENT OF JURISDICTION FOR THE FEDERAL COURTS IS GOVERNED BY RULE 28 U. S. C. A. s/s 1251, et Seq..

JURISDICTION IS NOT LIMITED TO SUBJECT MATTER, OR AMOUNT SOUGHT IN THE LITIGATION, BUT THESE FACTS MUST EXIST FOR THE FEDERAL COURTS TO HAVE PROPER JURISDICTION ON ANY PARTICULAR CASE:

1. THE DEFENDANT MUST BE PROPERLY SERVED WITH THE ON GOING PROCESS,
2. THAT THE CONTROVERSY MUST EXCEED A CERTAIN SUM,
3. THAT THE PARTIES ARE CITIZENS OF THE UNITED STATES.

Nobel v: Union Logging Railroad Co. 147, U. S. Ct. 271, 37, L Ed. 123..

ALL OF THE ABOVE REQUIREMENTS HAVE BEEN MEET AND THEREFORE NO FURTHER JURISDICTIONS QUESTIONS CAN PROPER EXIST..

WHEN ANY RULE OF LAW IS COVERED IN THE GUARANTEED DUE PROCESS, AS GIVEN IN THE CONSTITUTION OF THE UNITED STATES, COVERING THE RIGHT FOR EVERY CITIZEN TO BE HEARD AND HAVE THEIR DAY IN COURT.,

WHERE THIS CONCEPT OF THE DUE PROCESS OF LAW, IS EMBODIED IN THE FIFTH AMENDMENT OF THE UNITED STATES CONSTITUTION AND HAS PRESTIGE OVER ANY OTHER RULES OF LAW, COURT ORDERS, OR JUDGES THAT ARE NOT ABIDING BY OR USING THE CORRECT METHOD OF PROCESS THAT IS REQUIRED TO BE A PART OF ANY COURT ACTION. U.S. v. Smith D. C. Iowa 249, App. Supp. 515, 516.. ANY ACTION FILED IN COURT, IS NOT MERELY TO COMMENCE OF, BUT REQUIRED TO FOLLOW IT TO AN ULTIMATE CONCLUSION, BEFORE A TRIBUNAL FOR THE PURPOSE OF DETERMINING THE GUILTY OR INNOCENCE OF THE PERSON THAT IS CHARGED WITH THE CRIME.. U. S. V: Reisinger, 128, U. S. 396, 9, S. Ct. 99, 32, L. E. D. 480..

CAUSE OF ACTION:

OVER FIVE YEARS AGO MY MOTHER DIED AND LEFT A WILL. THIS WILL HAS NEVER BEEN PROBATED, BECAUSE OF SOME OF THE FAMILY PROTESTED IT. THE DEFENDANT TOOK IT UPON HER SELF TO PLACE ALL THE PROPERTY THAT MY MOTHER HAD; IN AN ESTATE AND CHARGE ESTATE TAXES ON A NON EXISTING ESTATE. MY MOTHER ORIGINALLY BOUGHT 20 ACRES IN SECTION 22, RANGE 22, AND TOWNSHIP 22. MOTHER SOLD AND GAVE AWAY OVER 28 ACRES OF LAND FROM THE ORIGINAL TWENTY ACRES SHE BOUGHT. AT HER DEATH MOTHER HAD NO LAND LEFT FOR AN ESTATE OF ANY OTHER PROPERTY IN HER NAME.. I HAVE FURNISHED THE DEFENDANT A COPY OF ALL THE DEEDS THAT MOTHER SOLD FROM HER TWENTY ACRES EVERY YEAR, WITH A REQUEST FOR THIS TO BE CORRECTED, WITH NO RESULTS. I HAVE

PERSONALLY PAYED ALL THE TAXES THAT THE DEFENDANT HAS BILLED ME FOR. FOR AN ESTATE TO EXIST A PERSON MUST HAVE TANGIBLE PROPERTY TO LEAVE IN A WILL AT THEIR DEATH FOR THAT PERSON TO PASS TO ANOTHER. AFTER HIS OR HER DEATH. Carpenter V: City of New Brunswick 135 N.J. Eq. 397, 39, A. 2d, . 40, 43..

THE ESTATE IN LAND MUST EXIST DEPENDING UPON THE HAPPENING OF SOME UNCERTAIN EVENTS, EITHER ORIGINALLY CREATED, ENLARGED, OR FINALLY DEFEATED. U. S. V: Sussex County, Del. D.C. 56 F Supp. 120, 127..

AN ESTATE TAX IS THE RIGHT TO IMPOSE TAXES ON THE TRANSFER OF LAND AT THE OWNERS DEATH. WHERE THE PERSON DIED WITH NO PROPERTY THERE CAN BE NO TITLE TRANSFER OF PROPERTY. THUS AN ESTATE TAX IS LEVELED ON THE DECEDENT'S ESTATE AND NOT ON THE HEIRS RECEIVING ANY PROPERTY. A TAX LEVELED ON RIGHT TO TRANSMIT PROPERTY WHILE INHERITANCE TAX IS LEVELED ON RIGHT TO RECEIVE PROPERTY. Allen V: Flan, 26, Cal App 3d, 774, 103, Cal. Rptr. 275, 277.. WITH NO PROPERTY TO EXCHANGE HANDS , ALL TAXES COLLECTED OVER THE PAST FIVE YEARS ARE ILLEGAL, AND CREATE A ILLEGAL DUE PROCESS OF LAW, BREAKING THE GUARANTEED PROCESS AS PROVIDED IN THE UNITED STATES CONSTITUTION.

THE FEDERAL ACT OF 1974, SET OUT AND ESTABLISHED TIME LIMITS ON ALL EVENTS CARRIED OUT IN THE JURIDICAL SYSTEM, AS SO PLACED ON THE SHORT TERM CALENDER , SO AS TO ASSURE A SPEEDY TRIAL.. THE 7th AMENDMENT OF THE UNITED STATES CONSTITUTION REQUIRES A TRIAL BY AN

IMPARTIAL JURY, EITHER CIVIL OR CRIMINAL, ON ALL ISSUES BETWEEN THE PARTIES, WHETHER THEY BE ISSUES OF LAW OR FACTS, WITH NO FORM OF RESTRAINTS OR ILLEGAL COST ADDED ON.

THE FREEDOM OF SELECTING PROPER COURT AND JUDGES, IS A PART OF NATURAL LIBERTIES, SWORN TO OF EXCESS, WHICH INVADES EQUAL RIGHTS TO OTHERS, THEY ARE RESTRAINTS PLACED UPON THE GOVERNMENT AND MUST ABIDE BY THEM. I HAVE CHOSEN TO USE ONLY THEA U. S. DISTRICT JUDGE.


Sowers V: Ohio Civil Rights Commission 20 Ohio misc. 115, 252, N. E.. 2d, 463, 476..

JUDGMENT:

1. RETURN OF ALL TAXES COLLECTED OVER THE PAST FIVE YEARS,
WITH 18 PER-CENT INTEREST, ADDED YEARLY.
2. A FINE OF \$250,000.00,
3. TOTAL AMOUNT TO TRIPLE WITH EVERY ILLEGAL DELAY, STALLING
OVER 30 DAYS, EVERY APPEAL MADE.

CONCLUSION:

WHEN ANYONE IS ALLOWED TO COLLECT ILLEGAL TAXES ON A NON-EXISTING ESTATE FOR OVER FIVE YEARS WITHOUT ANY FORM OF OR TRYING TO CORRECT THIS, THEN THE PERSON INVOLVED HAS NO CHOICE, BUT FILE THIS IN FEDERAL COURT..


GENE COGGINS